

**VACANCY ANNOUNCEMENT FOR THE POSITION OF
COUNSEL TO THE CHIEF JUDGE**

Announcement No.: 13-05

Title/Series/Grade: (Counsel to the Chief Judge) Attorney-Adviser

SL-0905-Salary Range: \$119,554 -\$165,300

Receipt of Applications: March 21, 2013 - April 5, 2013

Location: United States Tax Court
Office of the Chief Judge

Retirement System: Federal Employees Retirement System (FERS)

Area of Consideration: Only U.S. Citizens Will Be Considered
(This is an Excepted Service, at-will position)

Introduction: The United States Tax Court is a court of record established by Congress under Article I of the U.S. Constitution. When the Commissioner of Internal Revenue has determined a tax deficiency, the taxpayer may dispute the deficiency in the Tax Court before paying any disputed amount. The Tax Court is composed of 19 presidentially appointed members. Trial sessions are conducted and other work of the Court is performed by those judges, by senior judges serving on recall, and by special trial judges. Although the Court is physically located in Washington, D.C., the judges travel nationwide to conduct trials in various designated cities.

Duties: The Counsel to the Chief Judge (Counsel) provides legal advice and assistance in complex matters of Federal tax law. The Counsel primarily assists the Chief Judge in reviewing opinions that the other Judges of the Court submit to the Chief Judge to dispose of cases assigned to them. The responsibilities placed on the Counsel in this position are similar to some of those of judicial officers of the Court, subject to the supervision of the Chief Judge. Although the Counsel cannot assume final responsibility for disposing of cases, as must a Judge, he or she must possess the technical knowledge and judgment of the highest order to properly discharge the trust imposed on the position and to warrant the confidence of the Court. The work of the Counsel is subject to review only by the Chief Judge or the full Court. The Counsel works independently performing analytical review and research duties.

The Counsel is directly responsible for developing and rendering advice to the Court on legal and operational matters that include the following:

Review of Proposed Opinions

- Reviews and analyzes opinions submitted to the Chief Judge; the purpose of this review is to determine the technical acceptability of the opinions and their consistency with the Court's judicial precedents and other relevant authorities.
- Has responsibility for recognizing and bringing to the Chief Judge's attention all matters that might call into question whether an opinion represents a proper adjudication of the facts and issues presented. Prepares commentary to be appended to opinions in written memorandum form or discusses the questions or problems directly with the Chief Judge. Discusses with the Chief Judge whether a case requires review by the entire Court; may also recommend alternative disposition of a case or changes to be made to an opinion as supported by the facts and applicable law.
- Advises and consults with the Chief Judge and Judges of the Court on questions of law and procedure and, upon request, advises Attorney-Advisers of the various Divisions of the Court.
- Assists the Chief Judge (or other Judges, with the Chief Judge's approval) in preparing opinions in cases tried or assigned to the Chief Judge for disposition.
- Performs other special assignments dealing with the Court's adjudicative work and requiring the application of the highest legal technical skill and judgment, a comprehensive knowledge of Federal tax law and procedure, and thorough familiarity with all branches of general law and legal procedure.

Legal Advice and Counsel

- Advises the Court with respect to legal and related operational questions involved in a proposed course of action or the determination of any matter pending before the Court.
- May assist in drafting proposed legislation and preparing and reviewing reports to be submitted by the Court to Congressional committees.
- May be assigned by the Chief Judge to assist committees of the Court.

Qualification Requirements: To be qualified and considered for appointment, an applicant must:

- (1) Have been admitted to practice before and be a member in good standing of the bar of the highest court of any State, the District of Columbia, or any commonwealth, territory, or possession of the United States, and have been engaged in the active practice of tax law before the United States Tax Court or other Federal courts, or have served in private or public sector or academic positions providing experience relevant to practice before the United States Tax Court, or have other experience relating to Tax Court practice and procedure for a period of at least 5 years;
- (2) Be competent to perform all the duties of the office; be of good moral character; be committed to equal justice under the law; be patient and courteous; and be capable of deliberation and decisiveness; and
- (3) At the time of appointment, not be related to a Judge of the United States Tax Court. (Not be related by blood or marriage within the degree of relationship specified in 28 U.S.C. section 458, i.e., “by affinity or consanguinity within the degree of first cousin”.)

Knowledge, Skills, and Abilities Required by the Position(Special Rating Factors):

In addition to the basic professional qualifications as stated above, applicants must possess the following Special Rating Factors:

1. Extensive professional tax experience, with a thorough knowledge and understanding of the principles of tax litigation.
2. A thorough knowledge and understanding of the Internal Revenue Code, the Regulations issued thereunder, and other Federal tax law authorities.
3. Familiarity with the appropriate judicial precedents in the field of Federal tax law as enunciated by the Tax Court and appellate Federal courts, including the Supreme Court of the United States.
4. Superior writing and communication skills.
5. Demonstrated skill and ability to exercise sound judgment and discretion in performing review duties.

Benefits:

The position of Counsel to the Chief Judge is subject to the Leave Act and the position conveys Federal benefits, including coverage under the Federal Employees’ Retirement System (FERS); Federal Employees’ Health Benefits Program (FEHB); Federal Employees’ Group Life Insurance (FGLI) Program; Federal Employees’ Dental and Vision Insurance Program

(FEDVIP); Flexible Spending Accounts (FSA's); Thrift Savings Plan (TSP); Federal Long Term Care Insurance Program (FLTCIP); and the Transportation Subsidy Program. (See <http://www.opm.gov/retirement-services/fers-information/>) and www.opm.gov/insure.

Additional Information:

U.S. citizenship is required. A selection panel will review applications, conduct interviews, and make any recommendations of the best-qualified candidates to the Chief Judge. The Court will make the appointment based on a determination that the candidate is preliminarily suitable for appointment, pending completion of a background investigation as well as an IRS tax check. All applications and the panel's deliberations shall remain confidential.

How To Apply:

All applicants must submit a resume including all relevant employment history, as well as a cover letter describing both personal and professional attributes that exemplify superior qualifications for this position. An applicant must provide detailed information in the application package demonstrating that the Special Rating Factors are satisfied. All applicants must submit an original complete application package and six copies for review by a panel.

Applications should be submitted to:

**The United States Tax Court,
Office of Human Resources, Room 106
400 Second Street, N. W.
Washington, D.C. 20217**

The United States Tax Court is an Equal Opportunity Employer.